THE CPA JOURNAL—INDEX TO VOLUME 72

January 2002–December 2002

AUTHOR INDEX

AL: Accountant's Liability
AC: Accounting
AU: Auditing
BR: Book Reviews
CG: Corporate Goverance
CPAC: The CPA and the Computer
CPAI: The CPA in Industry
CPAMA: The CPA in Mediation and Arbitration
CPAJP: The CPA Journal Profile
CPAM: The CPA Manager
E3G: E^3 Generation
ECC: Editor-in-Chief's Column
EBP: Employee Benefit Plans
ET: Estates and Trusts
FT: Federal Taxation
GA: Government Accounting
GE: Guest Editorial
IA: International Accounting
IT: International Taxation
IRA: IRA Planning
LTE: Letters to the Editor
NV: News & Views
NFPO: Not-for-Profit Organizations
PFP: Personal Financial Planning
PV: Personal Viewpoint
P21: Practice 21
PC: Publisher's Column
SEC: The SEC Advisor
SLT: State and Local Taxation
WTB: What to Bookmark

A

Aaronson, Marc A., Gift Taxes: Beyond the $325,000 Exemption Increase, Apr, 62 ET
Achor, Tom, Using Online Analytical Processing Tools, Mar, 64 CPAC
Ackerman, Robert E., and **John Hobster,** Managing Transfer Pricing Audit Risks, Feb, 57 IT
Addams, H. Lon, and **Anthony Allred,** Why the Fastest-Growing Companies Hire and Fire Their Auditors, May, 62 AU
Alexander, Neil, Lessons on Financial Services, Feb, 73 P21
Alles, Michael G., Miklos A. Vasarhelyi, and **Alexander Kogan,** Would Continuous Auditing Have Prevented the Enron Mess?, Jul, 80 GE
Allred, Anthony, and **H. Lon Addams,** Why the Fastest-Growing Companies Hire and Fire Their Auditors, May, 62 AU
Altieri, Mark P., and **William J. Cenker,** Partnerships, LLCs, LLPs, and S Corporations, Oct, 40
Amoruso, Anthony J., Duane M. Brandon, and **Jennifer M. Mueller,** An Office in the Palm of Your Hand, Nov, 12 NV
Anders, Susan B., Accounting Software 411, Oct, 19 WTB
———, AndersenAlumni.net, Aug, 17 WTB
———, BDO.com, Jul, 15 WTB
———, Careerbank.com, May, 17 WTB
———, CPA2Biz, Sep, 18 WTB
———, CPACareerNet, Nov, 17 WTB
———, The Digital Daily, Mar, 14 WTB
———, GrantThornton.com, Jun, 14 WTB
———, New York State Department of Taxation and Finance, Apr, 16 WTB
———, Tax and Accounting Sites Directory, Dec, 16 WTB
———, Tax Talk Today, Feb, 14 WTB
———, TaxProBestPractices, Jan, 11 WTB
Anders, Susan B., and **Carol M. Fischer,** A Hard Look at Tax Software, Nov, 20
Anderson, Dave, Changing a Culture of Entitlement into a Culture of Merit, Nov, 16 NV
Andrews, Christine, Carl Pacini, and **William Hillison,** Contracting in Cyberspace, Mar, 65 CPAC
Angel, Jack, New Minimum Distribution Rules for IRAs, Oct, 72 IRA
Ansel, Gerry, Clarification, Nov, 19 LTE

B

Bachman, Helen, Joseph Graziano, and **Ann McIntosh,** Current SEC Developments, Jun, 22
Bagranoff, Nancy A., Jan Ellen Eighme, and **Harvey Kahl, Jr.,** Who Moved My Ledger?, Oct, 22
Bailey, James A., Gary Heesacker, Karen Martinis, and **Connie Nott,** Student Recruitment Strategies, Dec, 58 E3G
Baldwin, Amelia, and **Walter Robbins,** GASB 34: New Requirements for General Capital Assets, Oct, 48

Barnett, Robert S., Increased Flexibility in Planning for Generation-Skipping Transfer Tax, Jul, 57 ET
Basile, Anthony, Louis J. Papa, and **Randy Johnston,** Leading High-End Accounting Software, May, 26
———, Leading Low-End Accounting Software, Aug, 40
Basile, Anthony, Elizabeth Venuti, and **Mark P. Holtzman,** Due Professional Care in Cases of High Engagement Risk, Dec, 26
Bayou, Mohamed E., Alan Reinstein, and **Laurel Stuart-Fink,** Legal and Accounting Considerations of Antenuptial Agreements, Jun, 70 PFP
Behren, Robert, Department of Sour Grapes, May, 19 LTE
Beresford, Dennis R., After Enron: Let's Not Throw Out the Baby, Jul, 10 PV
Berk, Nancy, Consolidated Return Loss Disallowance Rules Saga, Mar, 52 FT
Berkowitz, Wayne K., N.Y. Convenience Rule Taxing to At-Home Workers, Jan, 66, SLT
Bible, Lynn, Richard Mason, and **John Mills,** Defining Free Cash Flow, Jan, 36
Billings, B. Anthony, and **Melvin Houston,** State Tax Credits for Research and Experimentation, Jun, 38
Bird, Bruce M., Taxpayer Insolvency and Discharge of Indebtedness Income, Apr, 64 FT
Bird, Bruce M., J. Harrison McCraw, and **Michael D. Raper,** The IRS' Right to Setoff Under the Bankruptcy Code, Dec, 50
Blake, John, Linda A. Kidwell, Shih-Jen Kathy Ho, Philip Wraith, Raafat Roubi, and **A. William Richardson,** New Management Techniques: An International Comparison, Feb, 63 GA
Blatt, Myron, IRA Distribution Rules, Dec, 18 LTE
Blocher, Edward, George W. Krull, Jr., Leonard J. Tashman, and **Stephen V.N. Yates,** Updating Analytical Procedures, Nov, 36
Bolt-Lee, Cynthia, and **Sheila Foster,** New Competencies for Accounting Students, Jan, 68 E3G
Bousquet, Philip S., Zeroing in on Empire Zones, Mar, 18 LTE
Bouw, J. Daniel, Political Agenda?, Apr, 19 LTE
Brady, Thomas, John Trussel, and **Janet S. Greenlee,** Predicting Financial Vulnerability in Charitable Organizations, Jun, 66 NFPO
Brahmasrene, Tantatape, and **Donna Whitten,** Passing the Uniform CPA Exam: What Factors Matter?, Nov, 60 E3G
Braiotta, Louis, Jr., Corporate Audit Committees: An Approach to Continuous Improvement, Jul, 48 AU
Brandel, Gayle A., Nonprofit Salary Trends, Jul, 16 NV
Brandon, Duane M., Anthony J. Amoruso, and **Jennifer M. Mueller,** An Office in the Palm of Your Hand, Nov, 12 NV
Braverman, Sidney M., Déjà Vu All Over Again, Aug, 19 LTE
Bregman, William, In Memoriam: Milton Miller, Nov, 8 NV
Briloff, Abraham J., Accountancy and Society: A Covenant Desecrated, Dec, 11 NV
Broce, Patricia, Carolyn Conner, Stephen T. Jakubowski, and **Joseph Stone,** SAS 82's Effects on Fraud Discovery, Feb, 42
Brown, Paul R., Updating the Educational Model (*CPA Journal* Education Forum), Aug, 22
Brown, Richard E., and **Mark J. Myring,** A Novel Approach to Accounting Education, Mar, 10 PV
Brownstein, Howard Brod, The Truth About Turnaround Professionals, Jul, 18 NV
Brya, Christopher A., The Success Trap, Jul, 20 NV
Buckhoff, Thomas A., Preventing Employee Fraud by Minimizing Opportunity, May, 64 CPAI
Bukics, Rose Marie L., and **Benson J. Chapman,** The Big Splash: Goodbye, Pooling; Hello, Goodwill Impairment Testing, Mar, 32
Burnaby, Priscilla A., Accounting Rocks!, Apr, 80 GE
Busta, Bruce, Encryption in Theory and Practice, Nov, 42
Buxbaum, Michael, Carrying the Briefcase: Why Did I Become a CPA?, May, 80 GE

C

Campbell, Jane E., Heather M. Hermanson, and **John P. McAllister,** Obstacles to International Accounting Standards Convergence, May, 20
Cardello, Theresa A., Pretax Plans for Small Businesses, Oct, 61 EBP
Carey, Rick, Protecting Privacy: The Gramm-Leach-Bliley Act Takes Effect, Sep, 14 NV
Carpenter, Laura L., Hedge Funds: The Most Misunderstood Asset Class, Mar, 17 PV
Cenker, William J., and **Mark P. Altieri,** Partnerships, LLCs, LLPs, and S Corporations, Oct, 40
Cercone, Louis J., Jr., Uniform Standards for Business Valuations, Feb, 56 FT
Chandler, William F., *Valuation for Impairment Testing: The Finance and Accounting Professional's Guide to Valuing Reporting Units for Compliance with SFAS 142,* Jun, 16 BR
Chapman, Benson J., and **Rose Marie L. Bukics,** The Big Splash: Goodbye, Pooling; Hello, Goodwill Impairment Testing, Mar, 32
Chen, Clement, Keith T. Jones, and **D. David McIntyre,** Will Enron Deter Students from Majoring in Accounting?, Dec, 13 NV
Cherno, Rona L., Despite the Detours, I Would Do It All Over Again, Nov, 80 GE
———, How Companies Lie: Why Enron Is Just the Tip of the Iceberg, Oct, 18 BR
Chewning, Eugene G., Jr., and **Anita McKie,** Accounting for Asset Retirement Obligations, May, 56 AC
Chipman, William E., Jr., and **Scott Cousins,** The Basics of Bankruptcy Protection, Apr, 30
Cieslelski, Jack T., and **Jalal Soroosh,** When Good Assets Go Bad, Dec, 42
Clark, James N., R. Hartwell Gardner, H. Stephen Grace, Jr., John E. Haupert, and **Robert S. Roath,** From 'Tone at the Top' to 'Checks and Balances', Mar, 63 CG
Clark, Jeffrey R., and **Joseph E. Godfrey III,** New Pension Planning Options, May, 59 EBP
Clements, Bruce, and **Linda Johnson,** Revised Innocent Spouse Rules Offer Greater Tax Relief, Dec, 60 FT
Clements, Curtis, Charles E. Davis, and **Whit P. Kever,** Web-Based Reporting, Nov, 28
Cocco, Anthony F., and **Tommy Moores,** Accounting for Business Combinations and Intangible Assets, Apr, 52 AC

Cohen, Jeffrey, Ganesh Krishamoorthy, and **Arnie Wright,** Auditors' View on Audit Committees and Financial Reporting Quality, Oct, 56 AU
Cohen, Stanley L., Curriculum for the Well-Rounded CPA, Mar, 19 LTE
Colbert, Janet L., New and Expanded Internal Audit Standards, May, 34
Colburn, Steven C., An Analysis of the *St. Charles* Decision, Feb, 36
Colson, Robert H., *CPA Journal* Education Forum Anticipates Future, Aug, 20
———, Inside the *Journal*, Dec, 80 ECC
———, *The Great Tax Wars*, Aug, 16 BR
———, Reviving the Profession, Aug, 80 ECC
———, *The Rose Engagement*, Mar, 13 BR
Conner, Carolyn, Stephen T. Jakubowski, Patricia Broce, and **Joseph Stone,** SAS 82's Effects on Fraud Discovery, Feb, 42
Cooper, Barry A., Intellectual Property Primer, May, 40
Coronel, Carlos, Betty S. Harper, and **J. Philip Harper,** Dollarization: Making International Trade Seamless, Jan, 58 IA
Costello, David, Opting Out of the Enron Feeding-Frenzy, Mar, 18 LTE
Cousins, Scott, and **William E. Chipman, Jr.,** The Basics of Bankruptcy Protection, Apr, 30
Cox, George, H. Stephen Grace, Jr., John E. Haupert, Peter Howell, and **Ronald H. Wilcomes,** A Prescription for Company Health, Jul, 62, CG
Craig, Thomas R., Portfolio Accounting for Individual Investors, Aug, 56 AC
Crawford, David L., Regulation of Certain Titles Used by Accounting Practitioners, Jul, 66 CPAM
Crow, Matthew R., Z. Christopher Mercer, and **Kenneth W. Patton,** Goodwill Valuation Under SFAS 142, Feb, 22
Curtis, Mary B., and **Thomas Hayes,** Materiality and Audit Adjustments, Apr, 69 SEC

D

Davis, Charles E., Whit P. Keuer, and **Curtis Clements,** Web-Based Reporting, Nov, 28
DeFrancesco, Roccy M., Jr., Commission-Based Services, Oct, 70 P21
DeLeo, Wanda L, C. Angela Letourneau, and **J. Gregory McCleymore,** Awareness and Potential of Eldercare Services, Nov, 66 P21
Dell'Aera, Mario R., and **Eugene DeMark,** Accounting for Internet-Based Barter Transactions, Jun, 56, AC
DeMark, Eugene, What You Need to Know About New FASB Pronouncements That Target Business Combinations and Goodwill, Feb, 10 NV
DeMark, Eugene, and **Mario R. Dell'Aera,** Accounting for Internet-Based Barter Transactions, Jun, 56, AC
Deshmukh, Ashutosh, and **Jeffrey Romine,** Accounting Software and E-Business, Nov, 52 CPAC
Di Frances, John, Protecting Proprietary Information, Jun, 13 NV
Diamond, Stephen C.F., New York Law Offers New Planning Opportunities, Apr, 26
Dyson, Robert A., Accounting for Interest-Bearing Instruments as Derivatives and Hedges, Jan, 42

E

Earles, Melanie James, and **Larry Maples,** Recovering Computer Software Costs: Where Are We?, Apr, 46
Eighme, Jan Ellen, Nancy A. Bagranoff, and **Harvey Kahl, Jr.,** Who Moved My Ledger?, Oct, 22
Elfrink, John, CPA Websites: A Maturing Marketing Tool, Mar, 70 P21
Engel, Ralph M., Living Trusts: The Pros and Cons, Jun, 62 ET
Englebrecht, Ted D., and **Joseph J. Suhoski,** Postmortem Events and Claims Against an Estate, May, 48
Etkind, Steven M., and **Joseph E. Godfrey III,** ESOPS Rediscovered: Tax Advantages and Recyclable Refunding, Apr, 60 CPAI

F

Farmer, Larry E., J. Philip Harper, and **Betty Harper,** Deemed Sale and Repurchase: Still a Viable Opportunity for 2001, Aug, 62 FT
Fischer, Carol M., and **Susan B. Anders,** A Hard Look at Tax Software, Nov, 20
Fischer, Michael J., Balanced Scorecard Step-By-Step: Maximizing Performance and Maintaining Results, Jul, 17 BR
Flaherty, Daniel, Raymond A. Zimmerman, and **Mary Ann Murray,** Benchmarking Local Firm Performance, Dec, 54 CPAM
Flegm, Eugene, I Would Do It Over, but Choose a Different Launch Point, Mar, 80 GE
Foltin, Craig, New GAO Independence Standard, Jul, 36
Fordham, Daniel M., Zeroing in on Empire Zones, Mar, 18 LTE
Forrest, Edward, Activity-Based Costing Is No Quick Fix, Jul, 21 LTE
Foster, Sheila, and **Cynthia Bolt-Lee,** New Competencies for Accounting Students, Jan, 68 E3G
Fox, John L., Calling for a Return to Historical Roots, Jun, 20, LTE
Friedman, Hershey H., Harold Gellis, and **Kreindy Gliadi,** Biblical and Talmudic Basis of Accounting Ethics, Sep, 11 PV
Friedman, Mark, and **Howard Gitlow,** Six Sigma Primer for CPAs, Nov, 56 CPAI
Friedman, N. Ron, IRS Closes Loophole for Deemed Sale Election with Home Sale Exclusion, Jan, 64 FT
Fryer, Robin, Global Demand for the CPA Exam: A View from the Other Side, Jun, 20 LTE

G

Gage, David F., and **John A. Gromala,** Mediating Personality Differences Behind Internal Business Disputes, Mar, 68 CPAMA
Gardner, R. Hartwell, James N. Clark, H. Stephen Grace, Jr., John E. Haupert, and **Robert S. Roath,** From 'Tone at the Top' to 'Checks and Balances', Mar, 63 CG
Geiger, Marshall A., D. Jordan Lowe, and **Kurt J. Pany,** Outsourced Internal Audit Services and the Perception of Auditor Independence, Apr, 20
Geller, Sheldon M., The Self-Employed 401(k) Plan, Mar, 60 EBP
———, Technology Driving SAS 70 Reports, Mar, 61 EBP
Gellis, Harold, Kreindy Gliadi, and **Hershey H. Friedman,** Biblical and Talmudic Basis of Accounting Ethics, Sep, 11 PV
Gliadi, Kreindy, Harold Gellis, and **Hershey H. Friedman,** Biblical and Talmudic Basis of Accounting Ethics, Sep, 11 PV
Gitlitz, Bernard, Alternate Valuation Revisited, Feb, 60 ET
Gitlow, Howard, and **Mark Friedman,** Six Sigma Primer for CPAs, Nov, 56 CPAI
Glickman, Richard, A Lifetime of Satisfaction, Jan, 80 GE
Godfrey, Joseph E. III, and **Jeffrey R. Clark,** New Pension Planning Options, May, 59 EBP
Godfrey, Joseph E. III, and **Steven M. Etkind,** ESOPS Rediscovered: Tax Advantages and Recyclable Refunding, Apr, 60 CPAI
Goldberg, Seymour, Conforming Qualified Plans to IRS Requirements, Jan, 74 EBP
Goldberg, Seymour, and **Sidney Kess,** Tax Alert for Retirement Plans, Nov, 19 NV
Goldsmith, Jonathan, AndersenAlumni.net, Dec, 18 LTE
Goldstein, Stanley, Debt to Elders in Progress Toward Diversity, Apr, 19 LTE
Goldwasser, Dan L., The Accounting Profession's Regulatory Dilemma, May, 8 NV
———, Avoiding Fiduciary Liability, Jul, 64 AL
Goodman, Michael E., and **Salvatore J. Rocco,** Long-term Disability Insurance: Employer Plans Are Not Enough, Feb, 70 PFP
Grace, H. Stephen, Jr., Corporate Boards and Business Oversight, Sep, 80 GE
———, Enron and Andersen: Audit Committees Under the Microscope, Jan, 8 PV
Grace, H. Stephen, Jr., James N. Clark, R. Hartwell Gardner, John E. Haupert, and **Robert S. Roath,** From 'Tone at the Top' to 'Checks and Balances', Mar, 63 CG
Grace, H. Stephen, Jr., George Cox, John E. Haupert, Peter Howell, and **Ronald H. Wilcomes,** A Prescription for Company Health, Jul, 62 CG
Graziano, Joseph, Ann McIntosh, and **Helen Bachman,** Current SEC Developments, Jun, 22
Greene, Barbara, and **Barbara Latwin,** Maximizing the Gift Tax Exemption, Aug, 66 PFP
Greenfield, Richard, Current Tax Incentives for Higher Education, Nov, 69 FT
Greenlee, Janet S., John Trussel, and **Thomas Brady,** Predicting Financial Vulnerability in Charitable Organizations, Jun, 66 NFPO
Grice, John Stephen, Sr., and **Thomas A. Ratcliffe,** Evaluating Audit Differences, Jan, 28
Grillo, Alfred T., Taxation of Nonqualified Plan Payments to Nonresidents, Jan, 67, SLT
Gromala, John A., and **David F. Gage,** Mediating Personality Differences Behind Internal Business Disputes, Mar, 68 CPAMA
Grumet, Andrew, New Requirements to File Gift Tax Returns, Jun, 65, ET
Grumet, Louis, A Call to Greatness, Aug, 9 PC
———, Enron Hits Close to Home, Mar, 9 PC
———, The Eye of the Storm, Apr, 9 PC
———, The More Things Change, the More They Stay the Same, Dec, 9 PC
———, Peer Review: Raising the Bar for Audit Quality, Jul, 9 PC
———, The Proverbial Ounce of Prevention, Feb, 9 PC
———, Reading the Writing on the Wall: CPA2Biz? Why?, May, 9 PC
———, Record Retention 101: Seeking a Nexus of Commonality, Oct, 9 PC
———, Steering the Accounting Profession Past the Ethical Icebergs, Sep, 9 PC
———, To Regulate or Not to Regulate?, Nov, 9 PC
———, When Inefficiency Becomes the Status Quo, Jun, 9 PC
———, With No Regulatory Infrastructure, "Who's Watching the Store?", Jan, 9 PC
Grusd, Neville, The Enron Affair from a Lender's View, Dec, 8 NV
Grusky, Burton, Lots to Do, Oct, 21 LTE
Gujarathi, Mahendra R., and **Ralph J. McQuade,** Service Learning: Extending the Curriculum, Feb, 67 E3G
Guy, Dan M., and **Stephen A. Zeff,** Independence and Objectivity: Retired Partners on Audit Committees, Jul, 30

H

Halsey, Bob, and **Ginny Soybel,** All About Pro Forma Accounting, Apr, 13 NV
Harmelink, Philip J., and **William M. VanDenburgh,** A Call for Individual Tax Simplification, Jul, 8 PV
Harper, Betty, Larry E. Farmer, and **J. Philip Harper,** Deemed Sale and Repurchase: Still a Viable Opportunity for 2001, Aug, 62 FT
Harper, Betty S., J. Philip Harper, and **Carlos Coronel,** Dollarization: Making International Trade Seamless, Jan, 58 IT
Harper, Bruce J., and **Gary J. Previts,** The Realities of Global Trade and Capital Flows: Implications for 21st-Century Accounting, Jan, 14 PV
Harper, J. Philip, Larry E. Farmer, and **Betty Harper,** Deemed Sale and Repurchase: Still a Viable Opportunity for 2001, Aug, 62 FT
Harper, J. Philip, Betty S. Harper, and **Carlos Coronel,** Dollarization: Making International Trade Seamless, Jan, 58 IA
Hass, Susan, Would You Still Choose a Career in Accounting? What More Could I Want?, Jun, 80 GE
Haupert, John E., James N. Clark, R. Hartwell Gardner, H. Stephen Grace, Jr., and **Robert S. Roath,** From 'Tone at the Top' to 'Checks and Balances', Mar, 63 CG
Haupert, John E., George Cox, H. Stephen Grace, Jr., Peter Howell, and **Ronald H. Wilcomes,** A Prescription for Company Health, Jul, 62 CG
Hayes, Thomas, and **Mary B. Curtis,** Materiality and Audit Adjustments, Apr, 69 SECA
Hays, Thomas D. III, *The Six-Month Fix*, Apr, 17 BR
Heesacker, Gary, James Bailey, Karen Martinis, and **Connie Nott,** Student Recruitment Strategies, Dec, 58 E3G
Helms, Glenn L., Traditional and Emerging Methods of Electronic Assurance, Mar, 26
Hendler, Howard D., The Lease Footnote Calculator, Aug, 72 CPAC
Hermanson, Heather M., Jane E. Campbell, and **John P. McAllister,** Obstacles to International Accounting Standards Convergence, May, 20
Hermanson, Heather M., Mary C. Hill, and **Susan H. Ivancevich,** Who Are We Hiring? Characteristics of Entrants to the Profession, Aug, 67 E3G
Higgins, Gloria J., Managing Expectations: The Key to Wealth Management, Sep, 8 NV
Hill, Mary C., Heather M. Hermanson, and **Susan H. Ivancevich,** Who Are We Hiring? Characteristics of Entrants to the Profession, Aug, 67 E3G
Hillison, William, Carl Pacini, and **Christine Andrews,** Contracting in Cyberspace, Mar, 65 CPAC

Hillison, William, David Sinason, and **Carl Pacini,** How the Fair Credit Reporting Act Affects Audits and Other Investigations, Jun, 44
Ho, Sinih-Jen Kathy, Linda A. Kidwell, John Blake, Philip Wraith, Raafat Roubi, and **A. William Richardson,** New Management Techniques: An International Comparison, Feb, 63 GA
Ho, Shih-Jen Kathy, and **Ruth B. McKay,** Balanced Scorecard: Two Perspectives, Mar, 20
Hobster, John, and **Robert E. Ackerman,** Managing Transfer Pricing Audit Risks, Feb, 57 IT
Holtzman, Mark P., Elizabeth Venuti, and **Anthony Basile,** Due Professional Care in Cases of High Engagement Risk, Dec, 26
Houston, Melvin, and **B. Anthony Billings,** State Tax Credits for Research and Experimentation, Jun, 38
Howell, Peter, George Cox, H. Stephen Grace, Jr., John E. Haupert, and **Ronald H. Wilcomes,** A Prescription for Company Health, Jul, 62 CG
Huefner, Ronald J., Redesigning the First Accounting Course, Oct, 58, E3G

I

Illiano, Gary, Enron and Andersen: Don't Rush to Judgment, Jan, 8 PV
Inman, Brent, Adding Flexibility (*CPA Journal* Education Forum), Aug, 23
Ivancevich, Susan H., Heather M. Hermanson, and **Mary C. Hill,** Who Are We Hiring? Characteristics of Entrants to the Profession, Aug, 67 E3 G

J

Jakubowski, Stephen T., Patricia Broce, Joseph Stone, and **Carolyn Conner,** SAS 82's Effects on Fraud Discovery, Feb, 42
Jenkins, J. Gregory, and **Roby B. Sawyers,** Financial Statement Disclosure of Corporate Tax Shelters, Jun, 50
Johnson, Linda, and **Bruce Clements,** Revised Innocent Spouse Rules Offer Greater Tax Relief, Dec, 60 FT
Johnston, Randy, Anthony Basile, and **Louis J. Papa,** Leading High-End Accounting Software, May, 26
———, Leading Low-End Accounting Software, Aug, 40
Jones, Keith T., Clement Chen, and **D. David McIntyre,** Will Enron Deter Students from Majoring in Accounting?, Dec, 13 NV

K

Kachelmeier, Steven J., In Defense of Accounting Education, Oct, 34
Kahl, Harvey, Jr., Nancy A. Bagranoff, and **Jan Ellen Eighme,** Who Moved My Ledger?, Oct, 22
Kahn, Alan D., Section 529 Plans Tax-Free as of 2002, Mar, 59 PFP
Kaplan, Louis, Reviving the Profession, Dec, 18 LTE
Kassimir, Maurice R., and **Melvin L. Maisel,** Coordinating Wills with Beneficiary Designations, Nov, 64 ET
Katsanis, Marc S., The Valrex Model for Valuing Employee Stock Options, Feb, 70 PFP
Kavanagh, Linda, Constant Reminders of a Great Country, Great City, and Its People, Jan, 21 LTE
Kehoe, Danae, Proposed Regulation Defines Experience Rating, Oct, 16 NV
Keiser, Laurence, Effect of the New $1 Million Exemption for Estate Planning Purposes, Jul, 61 ET
Kelley, Ann Galligan, Saving for College Can Be Less Taxing, Nov, 72 PFP
Kess, Sidney, and **Seymour Goldberg,** Tax Alert for Retirement Plans, Nov, 19 NV
Kever, Whit P., Charles E. Davis, and **Curtis Clements,** Web-Based Reporting, Nov, 28
Kidwell, Linda A., Shih-Jen Kathy Ho, John Blake, Philip Wraith, Raafat Roubi, and **A. William Richardson,** New Management Techniques: An International Comparison, Feb, 63 GA
Kimmel, Paul, and **Leslie Kren,** Dual-Rate Cost Assignment to Evaluate Performance, Jul, 52 CPAI
King, Chula G., The Computerized CPA Examination: What You Should Know, Jul, 22
Klasny, Edward M., and **Roberta E. Reese,** Note Disclosures for Governments, Apr, 66 GA
Kliegman, Edwin J., Disputing That the Profession Is in Decline, Apr, 18 LTE
Kogan, Alexander, Miklos A. Vasarhelyi, and **Michael G. Alles,** Would Continuous Auditing Have Prevented the Enron Mess?, Jul, 80 GE
Kolodzinski, Oscar, Aligning Information Security Imperatives with Business Needs, Jul, 20 NV
———, Cyber-Insurance Issues: Managing Risk by Tying Network Security to Business Goals, Nov, 10 NV
———, PKI: The Key to Enhanced Internet Security Standards, Nov, 8 NV
Kornblum, Leonard L, 'Well-Performed' Nothing, Oct, 20 LTE
Korobow, Marvin L, New York State Section 529 Plans, Mar, 58 PFP
Kren, Leslie, and **Paul Kimmel,** Dual-Rate Cost Assignment to Evaluate Performance, Jul, 52 CPAI
Krishnamoorthy, Ganesh, Arnie Wright, and **Jeffrey Cohen,** Auditors' View on Audit Committees and Financial Reporting Quality, Oct, 56 AU
Krostich, Henry J., *CPA's Guide to Effective Engagement Letters, Fourth Edition,* Nov, 18 BR
Krull, George W., Jr., Edward Blocher, Leonard J. Tashman, and **Stephen V.N. Yates,** Updating Analytical Procedures, Nov, 36

L

Laks, Ken, Alimony Recapture Provision, Mar, 53 FT
Lanz, Joel, Worst Information Technology Practices in Small to Mid-Size Organizations, Apr, 71 CPAC
Laschenski, John P., Who Speaks for Certified Public Accountants?, Jul, 14 PV
Latwin, Barbara, and **Barbara Greene,** Maximizing the Gift Tax Exemption, Aug, 66 PFP
Leauanae, Joseph L., and **Derk G. Rasmussen,** Enron Demonstrates Weaknesses in the Attestation Process, Sep, 10 PV
Lere, John C., Selling Activity-Based Costing, Mar, 54 CPAI
Letourneau, C. Angela, Wanda I. DeLeo, and **J. Gregory McCleymore,** Awareness and Potential of Eldercare Services, Nov, 66 P21
Levin, Mark H., The Job Creation and Worker Assistance Act of 2002, Jul, 42
Levy, Ford, *XBRL Essentials,* Mar, 16 BR
Liggett, Jim, and **Kishore Mirchandani,** Using Outsourcing to Stay on Top, Jun, 18, NV
Lipoff, Lawrence M., A Telling Stock Option Court Decision, Mar, 61 EBP
Lipsey, John, Relationship Intelligence: A Strategic Asset, Nov, 14 NV
Locatelli, Mary, Good Internal Controls and Auditor Independence, Oct, 12 NV
Love, Vincent J., Accounting Has Finally 'Made It', Mar, 18 LTE
———, *Expert Rules: 100 (and More) Points You Need to Know About Expert Witnesses,* 2d Edition, Jan, 12 BR
Lowe, D. Jordan, Marshall A. Geiger, and **Kurt J. Pany,** Outsourced Internal Revenue Service and the Perception of Auditor Independence, Apr, 20
Lynd, Edward J., Schools Have Many Problems, but Money Not Foremost, Apr, 19 LTE

M

Magrath, Lorraine, and **Leonard G. Weld,** Abusive Earnings Management and Early Warning Signs, Aug, 50
Maisel, Melvin L., and **Maurice R. Kassimir,** Coordinating Wills with Beneficiary Designations, Nov, 64 ET
Maples, Larry, IRS Limits Agents' Use of Constructive Receipt with Collateralized Letters of Credit, Jun, 57 FT
Maples, Larry, and **Melanie Earles,** Recovering Computer Software Costs: Where Are We?, Apr, 46
Martin, Jimmy W., Auditor Skepticism and Revenue Transactions, Aug, 30
Martinis, Karen, James Bailey, Gary Heesacker, and **Connie Nott,** Student Recruiting Strategies, Dec, 58 E3G
Mason, Richard, John Mills, and **Lynn Bible,** Defining Free Cash Flow, Jan, 36
Mastracchio, Nicholas J., Jr., Independence and the Users of Closely Held Companies' Financial Statements, Jun, 32
McAllister, John P., The Charge: Failure to See the Big Picture in Financial Reporting. The Plea: Guilty!, Oct, 80 GE
McAllister, John P., Jane E. Campbell, and **Heather M. Hermanson,** Obstacles to International Accounting Standards Convergence, May, 20
McCleymore, J. Gregory, Wanda I. DeLeo, and **C. Angela Letourneau,** Awareness and Potential of Eldercare Services, Nov, 66 P21
McCraw, J. Harrison, Bruce M. Bird, and **Michael D. Raper,** The IRS' Right to Setoff Under the Bankruptcy Code, Dec, 50
McDowell, Angus, All Is Not Well with the Auditing Profession; How to Fix It?, Feb, 8 PV
McEacharn, Michelle, and **Bruce Wampler,** A Customized Spreadsheet for Tests of Controls: Random Sampling, Apr, 58 AU
McIntosh, Ann, Joseph Graziano, and **Helen Bachman,** Current SEC Developments, Jun, 22
McIntyre, D. David, Clement Chen, and **Keith T. Jones,** Will Enron Deter Students from Majoring in Accounting?, Dec, 13 NV
McKay, Ruth B., and **Shih-Jen Kathy Ho,** Balanced Scorecard: Two Perspectives, Mar, 20
McKie, Anita, and **Eugene G. Chewning Jr.,** Accounting for Asset Retirement Obligations, May 56 AC
McQuade, Ralph J., and **Mahendra R. Gujarathi,** Service Learning: Extending the Cirriculum, Feb, 67 E3G
Mercer, Z. Christopher, Matthew R. Crow, and **Kenneth W. Patton,** Goodwill Valuation Under SFAS 142, Feb, 22
Metzger, Leon M., Evaluating Series EE Bonds, Mar, 53 FT
———, IRC Section 529 Plans: Deduction for New York Residents, Oct, 67 PFP
Mills, John, Lynn Bible, and **Richard Mason,** Defining Free Cash Flow, Jan, 36
Mirchandani, Kishore, and **Jim Liggett,** Using Outsourcing to Stay on Top, Jun, 18 NV
Moore, Jennifer A., Vast Accounting for the PC World, Nov, 15 NV
Moores, Tommy, and **Anthony F. Cocco,** Accounting for Business Combinations and Intangible Assets, Apr, 52 AC
Morris, Edwin B., New Per Diem Rates for Employee Travel Reimbursement, Jan, 64, FT
Mueller, Jennifer M., Duane M. Brandon, and **Anthony J. Amoruso,** An Office in the Palm of Your Hand, Nov, 12 NV
Munter, Paul, and **Thomas A. Ratcliffe,** A Fresh Look at Attestation Standards, Feb, 48
———, Information Technology, Internal Control, and Financial Statement Audits, Apr, 40
Murray, Mary Ann, Raymond A. Zimmerman, and **Daniel Flaherty,** Benchmarking Local Firm Performance, Dec, 54 CPAM
Murray, Ronald J., Seeing the Big Picture, Dec, 19 LTE
———, Untangling FASB's Convoluted Logic, Jan, 20 LTE
Myring, Mark J., and **Richard E. Brown,** A Novel Approach to Accounting Education, Mar, 10 PV

N

Nearon, Bruce H., Auditing Nonstandard and Nonrecurring Entries, Mar, 46 AU
———, A Radical Proposal for Accounting Education, Oct, 28
Niederhoffer, Marc, Internet Security and the CPA, Aug, 71 CPAC
Nott, Connie, James Bailey, Gary Heesacker, and **Karen Martinis,** Student Recruitment Strategies, Dec, 58 E3G

O

Ohly, D. Christopher, In GAAP We Trust (Part 1), Aug, 8 PV
———, In GAAP We Trust (Part 2), Oct, 8 PV
Oliviero, Mary Ellen, *CPA Journal* Education Forum: The Participants' Reactions, Aug, 28
O'Regan, David, The CPA's Transition to the World of Internal Auditing, Aug, 11 NV

P

Pacini, Carl, Christine Andrews, and **William Hillison,** Contracting in Cyberspace, Mar, 65 CPAC
Pacini, Carl, David Sinason, and **William Hillison,** How the Fair Credit Reporting Act Affects Audits and Other Investigations, Jun, 44
Page, Janice A., How I Became an Accountant, with a Few Stops Along the Way, Feb, 80 GE
Pany, Kurt J., Marshall A. Geiger, and **D. Jordan Lowe,** Outsourced Internal Revenue Services and the Perception of Auditor Independence, Apr, 20
Papa, Louis J., Anthony Basile, and **Randy Johnston,** Leading High-End Accounting Software, May, 26
———, Leading Low-End Accounting Software, Aug, 40
Papiernik, Janet C., Kathy S. Pollock, and **Michael D. Slaubaugh,** High School Guidance Counselors' Perceptions of the Profession, May, 73 E3G
Patton, Kenneth W., Z. Christopher Mercer, and **Matthew R. Crow,** Goodwill Valuation Under SFAS 142, Feb, 22

Perone, Michelle V., Expanded Use of Court-Ordered Mediation in New Jersey, Jun, 60 CPAMA
Person, Samuel, and **Phillip Wolitzer,** Serious Action Requires Serious Thought, Apr, 18 LTE
Phillips, Lawrence C., and **Thomas R. Robinson,** Financial Planning for Educational Expenditures, Apr, 34
Pollock, Kathy S., Janet C. Papiernik, and **Michael D. Slaubaugh,** High School Guidance Counselors' Perceptions of the Profession, May, 73 E3G
Previts, Gary J., and **Bruce J. Harper,** The Realities of Global Trade and Capital Flows: Implications for 21st-Century Accounting, Jan, 14 PV
Propper, Ricky S., Supreme Court Addresses Consolidated Product Liability Losses, Jan, 65 FT
Putnam, Karl B., and **Charles P. Zlatkovich,** Using the Web's Investment Resources, Jan, 72 PFP

QR

Raper, Michael D., Bruce M. Bird, and **J. Harrison McCraw,** The IRS' Right to Setoff Under the Bankruptcy Code, Dec, 50
Rasmussen, Derk G., and **Joseph L. Leauanae,** Enron Demonstrates Weaknesses in the Attestation Process, Sep, 10 PV
Ratcliffe, Thomas A., and **John Stephen Grice, Sr.,** Evaluating Audit Differences, Jan, 28
Ratcliffe, Thomas A., and **Paul Munter,** A Fresh Look at Attestation Standards, Feb, 48
———, Information Technology, Internal Control, and Financial Statement Audits, Apr, 40
Rebell, Michael A., and **Joseph J. Wardenski,** Funding Quality Education in New York, Feb, 30
Reese, Roberta E., and **Edward M. Klasny,** Note Disclosures for Governments, Apr, 66 GA

Regan, Ned, Concerned Students Hear Experts Predict a Revitalized Profession, Mar, 8 NV
———, *Take on the Street: What Wall Street and Corporate America Don't Want You to Know,* Dec, 17 BR
Reinstein, Alan, Mohamed E. Bayou, and **Laurel Stuart-Fink,** Legal and Accounting Considerations of Antenuptial Agreements, Jun, 70 PFP
Reinstein, Alan, and **Thomas R. Weirich,** Accounting Issues at Enron, Dec, 20
Reiss, Harry, New Jersey Business Tax Reform Act, Dec, 63 SLT
Ricco, Salvatore J., and **Michael E. Goodman,** Long-term Disability Insurance: Employer Plans Are Not Enough, Feb, 70 PFP
Rich, Victor S., Don't Shut the Educational Door (*CPA Journal* Education Forum), Aug, 24
Richardson, A. William, Linda A. Kidwell, Shih-Jen Kathy Ho, John Blake, Philip Wraith, and **Raafat Roubi,** New Management Techniques: An International Comparison, Feb, 63 GA
Roath, Robert S., James N. Clark, R. Hartwell Gardner, H. Stephen Grace, Jr., and **John E. Haupert,** From 'Tone at the Top' to 'Checks and Balances', Mar, 63 CG
Robbins, Walter, and **Amelia Baldwin,** GASB 34: New Requirements for General Capital Assets, Oct, 48
Robinson, Thomas R., and **Lawrence C. Philips,** Financial Planning for Education Expenditures, Apr, 34
Romine, Jeffrey, and **Ashutosh Deshmukh,** Accounting Software and E-Business, Nov, 52 CPAC
Rothenburg, Eric, How Writing Across the Curriculum Can Be Incorporated into Accounting Programs, Apr, 14 NV
Roubi, Raafat, Linda A. Kidwell, Shih-Jen Kathy Ho, John Blake, Philip Wraith, and **A. William Richardson,** New Management Techniques: An International Comparison, Feb, 63 GA
Rubin, Steven, Museum Chronicles History of U.S. Capital Markets, Feb, 12 NV

S

Sack, Robert J., Enron and Andersen: No Time for Speculating, Jan, 10 PV
Sawyers, Roby B., and **J. Gregory Jenkins,** Financial Statement Disclosures of Corporate Tax Shelters, Jun, 50
Scarinci, Cynthia, Contingency Planning for Small Businesses, Aug, 65 CPAI
Schechter, William, Watson Rice LLP: A Role Model in Diversity, Feb, 18 PV
Schuetze, Walter P., Accounting That Adds Up, Apr, 8 NV
Schwartzman, Randy A., Liberalized Rules for Tax-Free Spin-offs, Mar, 38
Sharp, Andrew D., The Marriage Tax: Current Effects and Future Changes, Oct, 68 PFP
Siegel, Arthur, Who Needs Independence Rules?, Aug, 18 LTE
Sieger, Joel M., Reviving the Profession, Oct, 21 LTE
Sinason, David, Carl Pacini, and **William Hillison,** How the Fair Credit Reporting Act Affects Audits and Other Investigations, Jun, 44
Slaubaugh, Michael D., Kathy S. Pollock, and **Janet C. Papiernik,** High School Guidance Councelors' Perceptions of the Profession, May, 73 E3G
Sokol, Michael, The 360-Degree Audit: Early Warning Device for High-Risk Audit Teams, Aug, 14 NV
Sonnelitter, Robert J., Jr., Is the Profession in Decline? – Is Accounting a "Profession"?, Feb, 20 LTE
Soroosh, Jalal, and **Jack T. Ciesielski,** When Good Assets Go Bad, Dec, 42
Soybel, Ginny, and **Bob Halsey,** All About Pro Forma Accounting, Apr, 13 NV
Spector, Charles A., *CPA Journal* Education Forum: The Participants' Reactions, Aug, 26
Spiegel, Emily N., Empire Zones: Cultivating New York Businesses, Jan, 22
———, Zeroing in on Empire Zones: The Author Responds, Mar, 19 LTE
Stern, Marc D., Reducing Investment Risk by Capturing Volatility, May, 70 PFP
Stone, Joseph, Stephen T. Jakubowski, Patricia Broce, and **Carolyn Conner,** SAS 82's Effects on Fraud Discovery, Feb, 42
Street, Paul J., and **Caroline D. Strobel,** Tax Treatment of Merger and Acquisition Costs, May, 66 FT
Strobel, Caroline D., and **Paul J. Street,** Tax Treatment of Merger and Acquisition Costs, May, 66 FT
Stuart-Fink, Laurel, Mohamed E. Bayou, and **Alan Reinstein,** Legal and Accounting Considerations of Antenuptial Agreements, Jun, 70 PFP
Suhoski, Joseph J., and **Ted D. Englebrecht,** Postmortem Events and Claims Against an Estate, May, 48
Swift, Kent, Noncommercial Aircraft Travel Deduction, Jul 55 FT

T

Tashman, Leonard J., Edward Blocher, George W. Krull, Jr., and **Stephen V.N. Yates,** Updating Analytical Procedures, Nov, 36
Terrell, Mark C., and **Timothy J. Zanni,** CFOs and Audit Committees: Mutual Expectations, Feb, 54 CPAI
Tidrick, Donald E., A Conversation with James J. Leisenring, IASB Member, Mar, 48 IA
Tipgos, Manuel A., Why Management Fraud Is Unstoppable, Dec, 34
Tribunella, Thomas, Designing Relational Database Systems, Jul, 69 CPAC
———, Twenty Questions on E-Commerce Security, Jan, 60 CPAI
Truby, K.C., Finding the Value Proposition in the ASP Business Model, Mar, 72 P21
Trussel, John, Janet S. Greenlee, and **Thomas Brady,** Predicting Financial Vulnerability in Charitable Organizations, Jun, 66 NFPO
Turner, Lynn, Enron and Andersen: Rethinking Audit Regulation, Jan, 10 PV

UV

VanDenburgh, William M., and **Philip J. Harmelink,** A Call for Individual Tax Simplification, Jul, 8 PV
VanZante, Neal R., Choosing the Right Beginning Age for Social Security Benefits, Mar, 56 PFP
Vasarhelyi, Miklos A., Alexander Kogan, and **Michael G. Alles,** Would Continuous Auditing Have Prevented the Enron Mess?, Jul, 80 GE
Venuti, Elizabeth, Mark P. Holtzman, and **Anthony Basile,** Due Professional Care in Cases of High Engagement Risk, Dec, 26

W

Wakefield, Robin L., IT Security Issues, Nov, 55 CPAM
Wampler, Bruce, and **Michelle McEacharn,** A Customized Spreadsheet for Tests of Controls: Random Sampling, Apr, 58 AU
Wardenski, Joseph J., and **Michael A. Rebell,** Funding Quality Education in New York, Feb, 30
Wasser, Max, IRS Invalidates Disclaimer of a Remainder Interest While Retaining a Life Interest, Dec, 66 ET
Waxman, Robert N., Considering FASB's Critics, Jun, 8 PV
———, Goodwill and Intangible Assets: A Ten-Step Program for Public and Nonpublic Entities, Mar, 44 AC
———, *International Financial and Managerial Accounting,* May, 16 BR
———, Untangling FASB's Convoluted Logic: The Author Responds, Jan, 20 LTE
Weiner, Alan E., In Hindsight, I'd Still Be an Accountant, Jan, 80 GE
Weirich, Thomas R., and **Alan Reinstein,** Accounting Issues at Enron, Dec, 20
Weld, Leonard G., and **Lorraine Magrath,** Abusive Earnings Management and Early Warning Signs, Aug, 51
West, Ron, 2001 Tax Act Boosts Qualified Tuition Programs, Oct, 64 FT
———, Tax Planning with the New Minimum Distribution Rules, Jan, 50
Whitehouse, Herbert, Diversification Too Narrowly Defined, May, 18 PV
Whitman, Dustin, The Value of a Master's Degree, Jun, 20, LTE
Whitten, Donna, and **Tantatape Brahmasrene,** Passing the Uniform CPA Exam: What Factors Matter?, Nov, 60 E3G
Wilcomes, Ronald H., George Cox, H. Stephen Grace, Jr., John E. Haupert, and **Peter Howell,** A Prescription for Company Health, Jul, 62 CG

Wilson, G. Peter, The Accountancy Branch of Knowledge (*CPA Journal* Education Forum), Aug, 25
Wolitzer, Philip, *CPA Journal* Education Forum: The Participants' Reactions, Aug, 28
Wolitzer, Phillip, and **Samuel Person,** Serious Action Requires Serious Thought, Apr, 17 LTE
Wraith, Philip, Linda A. Kidwell, Shih-Jen Kathy Ho, John Blake, Raafat Roubi, and **A. William Richardson,** New Management Techniques: An International Comparison, Feb, 63 GA
Wright, Arnie, Ganesh Krishamoorthy, and **Jeffrey Cohen,** Auditors' Views on Audit Committees and Financial Reporting Quality, Oct, 56 AU

XYZ

Yates, Stephen V.N., Edward Blocher, George W. Krull, Jr., and **Leonard J. Tashman,** Updating Analytical Procedures, Nov, 36
Young, George R., New Guidance on Audit and Attest Documentation, Nov, 50 AU
Zanni, Timothy J., and **Mark Terrell,** CFOs and Audit Committees: Mutual Expectations, Feb, 54 CPAI
Zeff, Stephen A., and **Dan M. Guy,** Independence and Objectivity: Retired Partners on Audit Committees, Jul, 30
Zimmerman, Philip, Directors and Officers Insurance Update, Jul, 16 NV
———, One CPA's Experience as a Member of the New Jersey Roster of Mediators, Jun, 61 CPAMA
Zimmerman, Raymond A., Mary Ann Murray, and **Daniel Flaherty,** Benchmarking Local Firm Performance, Dec, 54 CPAM
Zlatkovich, Charles P., and **Karl B. Putnam,** Using the Web's Investment Resources, Jan, 72 PFP

FEATURE ARTICLES

Abusive Earnings Management and Early Warning Signs, by Lorraine Magrath and Leonard G. Weld, Aug, 50
Accounting for Interest-Bearing Instruments as Derivatives and Hedges, by Robert A. Dyson, Jan, 42
Accounting Issues at Enron, by Alan Reinstein and Thomas R. Weirich, Dec, 20
An Analysis of the *St. Charles* Decision, by Steven C. Colburn, Feb, 36
Auditor Skepticism and Revenue Transactions, by Jimmy W. Martin, Aug, 30
Balanced Scorecard: Two Perspectives, by Shih-Jen Kathy Ho and Ruth B. McKay, Mar, 20
The Basics of Bankruptcy Protection, by Scott Cousins and William E. Chipman, Jr., Apr, 30
The Big Splash: Goodbye, Pooling; Hello, Goodwill Impairment Testing, by Rose Marie L. Bukics and Benson J. Chapman, Mar, 32
The Computerized CPA Examination: What You Should Know, by Chula G. King, Jul, 22
CPA Journal Education Forum Anticipates Future, by Robert H. Colson, Paul R. Brown, Brent Inman, Victor S. Rich, and G. Peter Wilson, Aug, 20
CPA Journal Education Forum: The Participants' Reactions, by Charles A. Spector, Philip Wolitzer, and Mary Ellen Oliviero, Aug, 26
Current SEC Developments, by Joseph Graziano, Ann McIntosh, and Helen Bachman, Jun, 22
Defining Free Cash Flow, by John Mills, Lynn Bible, and Richard Mason, Jan, 36
Due Professional Care in Cases of High Engagement Risk, by Elizabeth Venuti, Mark P. Holtzman, and Anthony Basile, Dec, 26
Empire Zones: Cultivating New York Businesses, by Emily Spiegel, Jan, 22
Encryption in Theory and Practice, by Bruce Busta, Nov, 42
Evaluating Audit Differences, by Thomas A. Ratcliffe and Stephen Grice, Sr., Jan, 28
Financial Planning for Education Expenditures, by Lawrence C. Phillips and Thomas R. Robinson, Apr, 34
Financial Statement Disclosure of Corporate Tax Shelters, by J. Gregory Jenkins and Roby B. Sawyers, Jun, 50
A Fresh Look at Attestation Standards, by Paul Munter and Thomas A. Ratcliffe, Feb, 48
Funding Quality Education in New York, by Michael A. Rebell and Joseph J. Wardenski, Feb, 30
GASB 34: New Requirements for General Capital Assets, by Walter Robbins and Amelia Baldwin, Oct, 48
Goodwill Valuation Under SFAS 142, by Z. Christopher Mercer, Matthew R. Crow, and Kenneth W. Patton, Feb, 22
A Hard Look at Tax Software, by Susan B. Anders and Carol M. Fischer, Nov, 20
How the Fair Credit Reporting Act Affects Audits and Other Investigations, by David Sinason, Carl Pacini, and William Hillison, Jun, 44
In Defense of Accounting Education, by Steven J. Kachelmeier, Oct, 34
Independence and Objectivity: Retired Partners on Audit Committees, by Dan M. Guy and Stephen A. Zeff, Jul, 30
Independence and the Users of Closely Held Companies' Financial Statements, by Nicholas J. Mastracchio, Jr., Jun, 32
Information Technology, Internal Control, and Financial Statement Audits, by Thomas A. Ratcliffe and Paul Munter, Apr, 40
Intellectual Property Primer, by Barry A. Cooper, May, 40
The IRS' Right to Setoff Under the Bankruptcy Code, by Bruce M. Bird, J. Harrison McCraw, and Michael D. Raper, Dec, 50
The Job Creation and Worker Assistance Act of 2002, by Mark H. Levin, Jul, 42
Leading High-End Accounting Software, by Anthony Basile, Louis J. Papa, and Randy Johnston, May, 28
Leading Low-End Accounting Software, by Anthony Basile, Louis J. Papa, and Randy Johnston, Aug, 40
Liberalized Rules for Tax-Free Spin-offs, by Randy A. Schwartzman, Mar, 38
New and Expanded Audit Standards, by Janet L. Colbert, May, 34
New GAO Independence Standard, by Craig Fallin, Jul, 36
New York Trust Law Offers New Planning Opportunities, by Stephen C.F. Diamond, Apr, 26
Obstacles to International Accounting Standards Covergence, by Jane E. Campbell, Heather M. Hermanson, and John P. McAllister, May, 20
Outsourced Internal Audit Services and the Perception of Auditor Independence, by Marshall A. Geiger, D. Jordan Lowe, and Kurt J. Pany, Mar, 20
Partnerships, LLCs, LLPs, and S Corporations, by Mark P. Altieri and William J. Cenker, Oct, 40
Postmortem Events and Claims Against an Estate, by Ted D. Englebrecht and Joseph J. Suhoski, May, 48
A Radical Proposal for Accounting Education, by Bruce H. Nearon, Oct, 28
Recovering Computer Software Costs: Where Are We?, by Larry Maples and Melanie James Earles, Apr, 46
SAS 82's Effects on Fraud Discovery, by Stephen T. Jakubowski, Patricia Broce, Joseph Stone, and Carolyn Conner, Feb, 42
State Tax Credits for Research and Experimentation, by B. Anthony Billings and Melvin Houston, Jun, 38
Tax Planning with the New Minimum Distribution Rules, by Ron West, Jan, 50
Traditional and Emerging Methods of Electronic Assurance, by Glenn L. Helms, Mar, 26
Updating Analytical Procedures, by Edward Blocher, George W. Krull, Jr., Leonard J. Tashman, and Stephen V.N. Yates, Nov, 36
Web-Based Reporting, by Charles E. Davis, Whit P. Keuer, and Curtis Clements, Nov, 28
When Good Assets Go Bad, by Jalal Soroosh and Jack T. Ciesielski, Dec, 42
Who Moved My Ledger?, by Nancy A. Baraganoff, Jan Ellen Eighme, and Harvey Kahl, Jr., Oct, 22
Why Management Fraud Is Unstoppable, by Manuel A. Tipgos, Dec, 34

DEPARTMENT INDEX

ACCOUNTANT'S LIABILITY
Avoiding Fiduciary Liability, by Dan L. Goldwasser, Jul, 64

ACCOUNTING
Accounting for Asset Retirement Obligations, by Eugene G. Chewning, Jr., and Anita McKie, May 57
Accounting for Business Combinations and Intangible Assets, by Anthony E. Cocco and Tommy Moores, Apr, 52
Accounting for Internet-Based Barter Transactions, by Eugene DeMark and Mario R. Dell'Aera, Jun, 56
Goodwill and Intangible Assets: A Ten-Step Program for Public and Nonpublic Entities, by Robert N. Waxman, Mar, 44
Portfolio Accounting for Individual Investors, by Thomas R. Craig, Aug, 56

AUDITING
Auditing Nonstandard and Nonrecurring Entries, by Bruce H. Nearon, Mar, 46
Auditors' Views on Audit Committees and Financial Reporting Quality, by Ganesh Krishamoorthy, Arnie Wright, and Jeffrey Cohen, Oct, 56
Corporate Audit Committees: An Approach to Continuous Improvement, by Louis Braiotta Jr., Jul, 48
A Customized Spreadsheet for Tests of Controls: Random Sampling, by Michelle McEacharn and Bruce Wampler, Apr, 58
New Guidance on Audit and Attest Documentation, by George R. Young, Nov, 50
Why the Fastest-Growing Companies Hire and Fire Their Auditors, by H. Lon Addams and Anthony Allred, May 62

BOOK REVIEWS
Balanced Scorecard Step-By-Step: Maximizing Performance and Maintaining Results, by Michael J. Fischer, Jul, 17
CPA's Guide to Effective Engagement Letters, Fourth Edition, by Henry J. Krostich, Nov, 18
Expert Rules: 100 (and More) Points You Need to Know About Expert Witnesses, 2d Edition, by Vincent J. Love, Jan, 12
Financially Correct, Video Review, Feb, 16
The Great Tax Wars, by Robert H. Colson, Aug, 16
How Companies Lie: Why Enron Is Just the Tip of the Iceberg, by Rona L. Cherno, Oct, 18
International Financial and Managerial Accounting, by Robert N. Waxman, May, 16
The Rose Engagement, by Robert H. Colson, Mar, 13
The Six-Month Fix, by Thomas D. Hays III, Apr, 17
Take on the Street: What Wall Street and Corporate America Don't Want You to Know, by Ned Regan, Dec, 17
Valuation for Impairment Testing: The Finance and Accounting Professional's Guide to Valuing Reporting Units for Compliance with SFAS 142, by William F. Chandler, Jun, 16
XBRL Essentials, by Ford Levy, Mar, 16

CORPORATE GOVERNANCE
From 'Tone at the Top' to 'Checks and Balances', by James N. Clark, R. Harwell Gardner, H. Stephen Grace, Jr., John E. Haupert, and Robert S. Roath, Mar, 63
A Prescription for Company Health, by George Cox, H. Stephen Grace, Jr., John E. Haupert, Peter Howell, and Ronald H. Wilcomes, Jul, 62

THE CPA AND THE COMPUTER
Accounting Software and E-Business, by Ashutosh Deshmukh and Jeffrey Romine, Nov, 52
Contracting in Cyberspace, by Carl Pacini, Christine Andrews, and William Hillison, Mar, 65
Designing Relational Database Systems, by Thomas Tribunella, Jul, 69
Internet Security and the CPA, by Marc Niederhoffer, Aug, 71
The Lease Footnote Calculator, by Howard D. Hendler, Aug, 72
Using Online Analytical Processing Tools, by Tom Achor, Mar, 64
Worst Information Technology Practices in Small to Mid-Size Organizations, by Joel Lanz, Apr, 71

THE CPA IN INDUSTRY
CFOs and Audit Committees: Mutual Expectations, by Timothy J. Zanni and Mark C. Terrell, Feb, 54
Contingency Planning for Small Businesses, by Cynthia Scarinci, Aug, 65
Dual-Rate Cost Assignment to Evaluate Performance, by Paul Kimmel and Leslie Kren, Jul, 52
ESOPS Rediscovered: Tax Advantages and Recyclable Refunding, by Steven M. Etkind and Joseph E. Godfrey III, Apr, 60
Preventing Employee Fraud by Minimizing Opportunity, by Thomas A. Buckhoff, May, 64
Selling Activity-Based Costing, by John C. Lere, Mar, 54
Six Sigma Primer for CPAs, by Mark Friedman and Howard Gillow, Nov, 56
Twenty Questions on E-Commerce Security, by Thomas Tribunella, Jan, 60

THE CPA IN MEDIATION AND ARBITRATION
Expanded Use of Court-Ordered Mediation in New Jersey, by Michelle V. Perone, Jun, 60
Mediating Personality Differences Behind Internal Business Disputes, by John A. Gromala and David F. Gage, Mar, 68
One CPA's Experience as a Member of the New Jersey Roster of Mediators, by Philip Zimmerman, Jun, 61

THE CPA JOURNAL PROFILE
Ben Tse of Accountmate Software: Building a Successful Niche Player, Internationally, Feb, 12

THE CPA MANAGER
Benchmarking Local Firm Performance, by Raymond A. Zimmerman, Mary Ann Murray, and Daniel Flaherty, Dec, 54
IT Security Issues, by Robin L. Wakefield, Nov, 55
Regulation of Certain Titles Used by Accounting Practitioners, by David L. Crawford, Jul, 66

E^3 GENERATION
High School Guidance Counselors' Perceptions of the Profession, by Kathy S. Pollock, Janet C. Papiernik, and Michael D. Slaubaugh, May, 73
New Competencies for Accounting Students, by Sheila Foster and Cynthia Bolt-Lee, Jan, 68
Passing the Uniform CPA Exam: What Factors Matter?, by Donna Whitten and Tantatape Brahmasrene, Nov, 60
Redesigning the First Accounting Course, by Ronald J. Huefner, Oct, 58
Service Learning: Extending the Curriculum, by Mahendra R. Gujarathi and Ralph J. McQuade, Feb, 67
Student Recruitment Strategies, by Gary Heesacker, James Bailey, Karen Martinis, and Connie Nott, Dec, 58
Who Are We Hiring? Characteristics of Entrants to the Profession, by Heather M. Hermanson, Mary C. Hill, and Susan H. Ivancevich, Aug, 67

EDITOR-IN-CHIEF'S COLUMN
Inside the *Journal*, Dec, 80
Reviving the Profession, Aug, 80

EMPLOYEE BENEFIT PLANS
Conforming Qualified Plans to IRS Requirements, by Seymour Goldberg, Jan, 74
New Pension Planning Options, by Jeffrey R. Clark and Joseph E. Godfrey III, May 59
Pretax Plans for Small Businesses, by Theresa A. Cardello, Oct, 61
The Self-Employed 401(k) Plan, by Sheldon M. Geller, Mar, 60
Technology Driving SAS 70 Reports, by Sheldon M. Geller, Mar, 61
A Telling Stock Option Court Decision, by Lawrence M. Lipoff, Mar, 61

ESTATES AND TRUSTS
Alternate Valuation Revisited, by Bernard Gitlitz, Feb, 60
Coordinating Wills with Beneficiary Designations, by Maurice R. Kassimir and Melvin L. Maisel, Nov, 64
Effect of the New $1 Million Exemption for Estate Planning Purposes, by Laurence Keiser, Jul, 61
Gift Taxes: Beyond the $325,000 Exemption Increase, by Marc A. Aaronson, Apr, 62
Increased Flexibility in Planning for Generation-Skipping Transfer Tax, by Robert S. Barnett, Jul, 57
IRS Invalidates Disclaimer of a Remainder Interest While Retaining a Life Interest, by Max Wasser, Dec, 66
Living Trusts: The Pros and Cons, by Ralph M. Engel, Jun, 62
New Requirements to File Gift Tax Returns, by Andrew Grumet, Jun, 65

FEDERAL TAXATION
2001 Tax Act Boosts Qualified Tuition Programs, by Ron West, Oct, 64
Alimony Recapture Provision, by Ken Laks, Mar, 53
Consolidated Return Loss Disallowance Rules Saga, by Nancy Berk, Mar, 52
Current Tax Incentives for Higher Education, by Richard Greenfield, Nov, 69
Deemed Sale and Repurchase: Still a Viable Opportunity for 2001, by Larry E. Farmer, J. Philip Harper, and Betty Harper, Aug, 62
Evaluating Series EE Bonds, by Leon Metzger, Mar, 53
IRS Closes Loophole for Deemed Sale Election with Home Sale Exclusion, by N. Ron Friedman, Jan, 64
IRS Limits Agents' Use of Constructive Receipt with Collateralized Letters of Credit, by Larry Maples, Jun, 57
New Per Diem Rates for Employee Travel Reimbursement, by Edwin B. Morris, Jan, 64
Noncommercial Aircraft Travel Deduction, by Kent Swift, Jul, 55
Revised Innocent Tax Spouse Rules Offer Greater Tax Relief, by Linda Johnson and Bruce Clements, Dec, 60
Supreme Court Addresses Consolidated Product Liability Losses, by Ricky S. Propper, Jan, 65
Tax Treatment of Merger and Acquisition Costs, by Paul J. Streer and Caroline D. Strobel, May, 66
Taxpayer Insolvency and Discharge of Indebtedness Income, by Bruce M. Bird, Apr, 64
Uniform Standards for Business Valuations, by Louis J. Cercone Jr., Feb, 56

GOVERNMENT ACCOUNTING
New Management Techniques: An International Comparison, by Linda A. Kidwell, Shih-Jen Kathy Ho, John Blake, Philip Wraith, Raafat Roubi, and A. William Richardson, Feb, 63
Note Disclosures for Governments, by Edward M. Klasny and Roberta E. Reese, Apr, 66

GUEST EDITORIAL
Accounting Rocks!, by Priscilla A. Burnaby, Apr, 80
Carrying the Briefcase: Why Did I Become a CPA?, by Michael Buxbaum, May, 80
The Charge: Failure to See the Big Picture in Financial Reporting. The Plea: Guilty!, by John P. McAllister, Oct, 80
Corporate Boards and Business Oversight, by Stephen H. Grace, Jr., Sep, 80 GE
Despite the Detours, I Would Do It All Over Again, by Rona L. Cherno, Nov, 80
How I Became an Accountant, with a Few Stops Along the Way, by Janice A. Page, Feb, 80
I Would Do It Over, but Choose a Different Launch Point, by Eugene Flegm, Mar, 80
In Hindsight, I'd Still Be an Accountant, by Alan E. Weiner, Jan, 80
A Lifetime of Satisfaction, by Richard Glickman, Jan, 80
Would Continuous Auditing Have Prevented the Enron Mess?, by Miklos A. Vasarhelyi, Alexander Kogan, and Michael G. Alles, Jul, 80
Would You Still Choose a Career in Accounting? What More Could I Want?, by Susan Hass, Jun, 80

INTERNATIONAL ACCOUNTING
A Conversation With James J. Leisenring, IASB Member, by Donald E. Tidrick, Mar, 48
Dollarization: Making International Trade Seamless, by Betty S. Harper, J. Philip Harper, and Carlos Coronel, Jan, 58

INTERNATIONAL TAXATION
Managing Transfer Pricing Audit Risks, by Robert E. Ackerman and John Hobster, Feb, 57

IRA PLANNING
New Minimum Distribution Rules for IRAs, by Jack Angel, Oct, 72

LETTERS TO THE EDITOR
Accounting Has Finally 'Made It', by Vincent J. Love, Mar, 18
Activity-Based Costing Is No Quick Fix, by Edward Forrest, Jul, 21
AndersenAlumni.net, by Jonathan Goldsmith, Dec, 18
Calling for a Return to Historical Roots, by John L. Fox, Jun, 20
Clarification, by Gerry Ansel, Nov, 19
Constant Reminders of a Great Country, Great City, and Its People, by Linda Kavanagh, Jan, 21
Curriculum for the Well-Rounded CPA, by Stanley L. Cohen, Mar, 19
Debt to Elders in Progress Toward Diversity, by Stanley Goldstein, Apr, 19
Déjà Vu All Over Again, by Sidney M. Braverman, Aug, 19
Department of Sour Grapes, by Robert Behren, May, 19
Disputing That the Profession Is in Decline, by Edwin J. Kliegman, Apr, 18
Global Demand for the CPA Exam: A View from the Other Side, by Robin Fryer, Jun, 20
IRA Distribution Rules, by Myron Blatt, Dec, 18
Is the Profession in Decline? – Is Accounting a "Profession"?, by Robert J. Sonnelitter, Jr., Feb, 20
Lots to Do, by Burton Grusky, Oct, 21
Opting Out of the Enron Feeding-Frenzy, by David Costello, Mar, 18
Political Agenda?, by J. Daniel Bouw, Apr, 19
Reviving the Profession, by Louis Kaplan, Dec, 18
Reviving the Profession, by Joel M. Sieger, Oct, 21
Schools Have Many Problems, but Money Not Foremost, by Edward J. Lynd, Apr 19
Seeing the Big Picture, by Ronald J. Murray, Dec, 19
Serious Action Requires Serious Thought, by Phillip Wolitzer and Samuel Person, Apr, 18
Untangling FASB's Convoluted Logic, by Ronald J. Murray, Jan, 20
Untangling FASB's Convoluted Logic: The Author Responds, by Robert N. Waxman, Jan, 20
The Value of a Master's Degree, by Dustin Whitman, Jun, 20
'Well-Performed' Nothing, by Leonard I. Kornblum, Oct, 20
Who Needs Independence Rules?, by Arthur Siegel, Aug, 18
Zeroing in on Empire Zones, by Philip S. Bousquet, Mar, 18
Zeroing in on Empire Zones, by Daniel M. Fordham, Mar, 18
Zeroing in on Empire Zones: The Author Responds, by Emily N. Spiegel, Mar, 19

NEWS & VIEWS
The 360-Degree Audit: Early Warning Device for High-Risk Audit Teams, by Michael Sokol, Aug, 14
Accountancy and Society: A Covenant Desecrated, by Abraham J. Briloff, Dec, 11
The Accounting Profession's Regulatory Dilemma, by Dan Goldwasser, May, 8
Accounting That Adds Up, by Walter P. Schuetze, Apr, 8
Aligning Information Security Imperatives with Business Needs, by Oscar Kolodzinski, Jul, 20
All About Pro Forma Accounting, by Bob Halsey and Ginny Soybel, Apr, 13
Anticipating the 2002 Economic Census, Sep, 16
Changing a Culture of Entitlement into a Culture of Merit, by Dave Anderson, Nov, 16
Concerned Students Hear Experts Predict a Revitalized Profession, by Ned Regan, Mar, 8
The CPA's Transition to the World of Internal Auditing, Aug, 11
Cyber-Insurance Issues: Managing Risk by Tying Network Security to Business Goals, by Oscar Kolodzinski, Nov, 10
Deductible Business Travel Expenses, Dec, 12
Directors and Officers Insurance Update, by Philip Zimmerman, Jul, 16
The Disappearing State Corporate Income Tax, Apr, 14
The Enron Affair from a Lender's View, by Neville Grusd, Dec, 8
Good Internal Controls and Auditor Independence, Oct, 12
How to Evaluate an Outsourcing Provider and Watch the Bottom Line, Jun, 19
How Writing Across the Curriculum Can Be Incorporated into Accounting Programs, by Eric Rothenburg, Apr, 14
Improving the Profession's Grade Means Returning to Basics, Jun, 17
In Memoriam: Milton Miller, by William Bregman, Nov, 8
Keep Meeting Participants from Dozing Off, May, 19
Managing Expectations: The Key to Wealth Management, by Gloria J. Higgins, Sep, 8
Museum Chronicles History of U.S. Capital Markets, by Steven Rubin, Feb, 12
Nonprofit Salary Trends, by Gayle A. Brandel, Jul, 16
An Office in the Palm of Your Hand, by Duane M. Brandon, Anthony J. Amoruso, and Jennifer M. Mueller, Nov, 12
PKI: The Key to Enhanced Internet Security Standards, by Oscar Kolodzinski, Nov, 8
Prognosis on Risk Management and Insurance, May, 14
Proposed Regulation Defines Experience Rating, by Danae Kehoe, Oct, 16
Protecting Privacy: The Gramm-Leach-Bliley Act Takes Effect, by Rick Carey, Sep, 14
Protecting Proprietary Information, by John Di Frances, Jun, 13

Relationship Intelligence: A Strategic Asset, by John Lipsey, Nov, 14
Robert H. Herz Named FASB Chair, Jun, 11
Schedule K-1 Update, Sep, 15
The Success Trap, by Christopher A. Brya, Jul 20
Tax Alert for Retirement Plans, by Sidney Kess and Seymour Goldberg, Nov, 19
Trendsetters Recognize the Value of Competitor Information, Jun, 19
The Truth About Turnaround Professionals, by Howard Brod Brownstein, Jul, 18
Using Outsourcing to Stay on Top, by Kishore Mirchandani and Jim Liggett, Jun, 18
Vast Accounting for the PC World, by Jennifer A. Moore, Nov, 15
Website Redesign: When It's Time for a Change, Jun, 15
What You Need to Know About New FASB Pronouncements That Target Business Combinations and Goodwill, by Eugene DeMark, Feb, 10
Will Enron Deter Students from Majoring in Accounting?, by Clement Chen, Keith T. Jones, and D. David McIntyre, Dec, 13
World Trade Center Grant Program, June, 12

NOT-FOR-PROFIT ORGANIZATIONS
Predicting Financial Vulnerability in Charitable Organizations, by John Trussel, Janet S. Greenlee, and Thomas Brady, Jun, 66

PERSONAL FINANCIAL PLANNING
Choosing the Right Beginning Age for Social Security Benefits, by Neal R. VanZante, Mar, 56
IRC Section 529 Plans: Deduction for New York Residents, by Leon M. Metzger, Oct, 67
Legal and Accounting Considerations of Antenuptial Agreements, by Mohamed E. Bayou, Alan Reinstein, and Laurel Stuart-Fink, Jun, 70
Long-term Disability Insurance: Employer Plans Are Not Enough, by Michael E. Goodman and Salvatore J. Ricco, Feb, 70
The Marriage Tax: Current Effects and Future Changes, by Andrew D. Sharp, Oct, 68
Maximizing the Gift Tax Exemption, by Barbara Latwin and Barbara Greene, Aug, 66
New York State Section 529 Plans, by Marvin L. Korobow, Mar, 58
Reducing Investment Risk by Capturing Volatility, by Marc D. Stern, May, 70
Saving for College Can Be Less Taxing, by Ann Galligan Kelley, Nov, 72
Section 529 Plans Tax-Free as of 2002, by Alan D. Kahn, Mar, 59
Using the Web's Investment Resources, by Karl B. Putnam and Charles P. Zlatkovich, Jan, 72
The Valrex Model for Valuing Employee Stock Options, by Marc S. Katsanis, Feb, 70

PERSONAL VIEWPOINT
After Enron: Let's Not Throw Out the Baby, by Dennis R. Beresford, Jul, 10
All Is Not Well with the Auditing Profession; How to Fix It?, by Angus McDowell, Feb, 8
Biblical and Talmudic Basis of Accounting Ethics, by Harold Gellis, Kreindy Giladi, and Hershey H. Friedman, Sep, 11
A Call for Individual Tax Simplification, by Philip J. Harmelink and William M. VanDenburgh, Jul, 8
Considering FASB's Critics, by Robert N. Waxman, June, 8
Diversification Too Narrowly Defined, by Herbert Whitehouse, May 18
Enron and Andersen: Auditors Under the Microscope, by H. Stephen Grace, Jr., Gary Illiano, Robert J. Sack, and Lynn Turner, Jan, 8
Enron Demonstrates Weaknesses in the Attestation Process, by Derk G. Rasmussen and Joseph L. Leauanae, Sep, 10
Hedge Funds: The Most Misunderstood Asset Class, by Laura L. Carpenter, Mar, 17
In GAAP We Trust (Part 1), by D. Christopher Ohly, Aug, 8
In GAAP We Trust (Part 2), by D. Christopher Ohly, Oct, 8
A Novel Approach to Accounting Education, by Richard E. Brown and Mark J. Myring, Mar, 10
The Realities of Global Trade and Capital Flows: Implications for 21st-Century Accounting, by Bruce J. Harper and Gary J. Previts, Jan, 14
Watson Rice LLP: A Role Model in Diversity, by William Schechter, Feb, 18
Who Speaks for Certified Public Accountants?, by John P. Laschenski, Jul, 14

PRACTICE 21
Awareness and Potential of Eldercare Services, by Wanda I. DeLeo, C. Angela Letourneau, and J. Gregory McClaymore, Nov, 66
Commission-Based Services, by Roccy M. DeFrancesco, Jr., Oct, 70
CPA Websites: A Maturing Marketing Tool, by John Elfrink, Mar, 70
Finding the Value Proposition in the ASP Business Model, by K.C. Truby, Mar, 72
Lessons on Financial Services, by Neil Alexander, Feb, 73

PUBLISHER'S COLUMN
A Call to Greatness, Aug, 9
Enron Hits Close to Home, Mar, 9
The Eye of the Storm, Apr, 9
The More Things Change, the More They Stay the Same, Dec, 9
Peer Review: Raising the Bar for Audit Quality, Jul, 9
The Proverbial Ounce of Prevention, Feb, 9
Reading the Writing on the Wall: CPA2Biz? Why?, May, 9
Record Retention 101: Seeking a Nexus of Commonality, Oct, 9
Steering the Accounting Profession Past the Ethical Icebergs, Sep, 9
To Regulate or Not to Regulate?, Nov, 9
When Insufficiency Becomes the Status Quo, June, 9
With No Regulatory Infrastructure, "Who's Watching the Store?", Jan, 9

THE SEC ADVISOR
Materiality and Audit Adjustments, by Mary B. Curtis and Thomas Hayes, Apr, 69

STATE AND LOCAL TAXATION
N.Y. Convenience Rule Taxing to At-Home Workers, by Wayne K. Berkowitz, Jan, 66
New Jersey Business Tax Reform Act, by Harry Reiss, Dec, 63
Taxation of Nonqualified Plan Payments to Nonresidents, by Alfred T. Grillo, Jan, 67

WHAT TO BOOKMARK
Accounting Software 411, Oct, 19
AndersenAlumni.net, Aug, 17
BDO.com, Jul, 15
Careerbank.com, May, 17
CPA2Biz, Sep, 18
CPACareerNet, Nov, 17
The Digital Daily, Mar, 14
Grantthornton.com, Jun, 14
New York State Department of Taxation and Finance, Apr, 16
Tax and Accounting Sites Directory, Dec, 16
Tax Talk Today, Feb, 14
TaxProBestPractices, Jan, 11

Need a better way to manage
The Permanent File?

Scan, archive & retrieve your documents with high speed scanners & digital output printers all controlled by Laserfiche... Document Imaging for the Real World.

LASERFICHE® océ TOSHIBA Don't copy. Lead.

NORTHERN BUSINESS SYSTEMS
"Directing Your Future"

Eugene McGillycuddy, CPA, President
Thomas Caulfield, CPA, Executive Vice President
Call (201) 825-1100

New York, NY
Syracuse, NY
Rochester, NY
Westchester, NY
Bellerose, NY
www.northernbusiness.com
Mahwah, NJ
Cranford, NJ